

BEFORE THE IDAHO BOARD OF TAX APPEALS

IN THE MATTER OF THE APPEAL OF GRIFFIN S. ) APPEAL NO. 06-A-2198  
HERREN from the decision of the Board of Equalization ) FINAL DECISION  
of Elmore County for tax year 2006. ) AND ORDER

**RESIDENTIAL LAND APPEAL**

THIS MATTER came on for hearing November 1, 2006, in Mountain Home, Idaho, before Hearing Officer Steve Wallace. Board Members Lyle R. Cobbs and David E. Kinghorn participated in this decision. Appellant Griffin Herren appeared. Assessor Jo Gridley, Chief Appraiser Joell Soboslai, Prosecuting Attorney Kristian Schindele and Appraiser Michelle Boothe appeared for Respondent Elmore County. This appeal is taken from a decision of the Elmore County Board of Equalization denying the protest of the valuation for taxing purposes of property described as Parcel No. RP01S04E032050A.

**The issue on appeal is the market value of a residential land site.**

**The decision of the Elmore County Board of Equalization is affirmed.**

FINDINGS OF FACT

The assessed land value is \$36,072, and the improvements' valuation is \$883, totaling \$36,955. Appellant requests the land value be reduced to \$24,777, and the improvements' value be reduced to \$822, totaling \$25,599 or less.

The subject property is 4.768 acres. A manufactured home assessed on a different parcel is located on subject parcel.

Appellant maintains subject's 33% assessed value increase in one year is excessive considering the condition of the surrounding area.

Taxpayer described subject's area as having no municipal services available, and no desirable attributes or amenities which would be sought after by the general public. It is

asserted that neighboring land is covered with excessive debris, sheetrock, compost and heavy operating equipment. Appellant provided photographs of surrounding commercial property to portray the general condition of subject's area.

The Assessor reported that bare land sales were taking place and presented 29 sales, some of which were located in subdivisions. Sale prices ranged from \$15,000 to \$756,520 for land ranging from 1.98 to 189 acres in size. The sales were located from two to ten miles from subject.

The Assessor submitted two verified sales, each consisting of two (2) parcels with two (2) manufactured homes. The sales prices were \$165,000 and \$179,000.

#### CONCLUSIONS OF LAW

This Board's goal in its hearings is the acquisition of sufficient, accurate evidence to support a determination of fair market value. This Board, giving full opportunity for all arguments and having considered all testimony and documentary evidence submitted by the parties in support of their respective positions, hereby enters the following.

Idaho Code Section 63-208. Rules pertaining to market value – Duty of Assessor. Rules promulgated by the State Tax Commission shall require each assessor to find market value for assessment purposes.

Idaho Code 63-201(10) defines market value:

“Market Value” means the amount of United States dollars or equivalent for which, in all probability, a property would exchange hands between a willing seller, under no compulsion to sell and an informed, capable buyer, with a reasonable time allowed to consummate the sale, substantiated by a reasonable down or full cash payment.

Appellant did not submit any current sales information, appraisals or other factual

information pertaining to the market value of the subject property. It is maintained that subject land value was too high based on the conditions of the surrounding area.

The County submitted comparable sales similar to the subject to indicate current values. The Assessor was familiar with subject's area.

This Board finds the County Assessor did consider all of the known value factors which affected the subject property.

Idaho Code Section 63-511(4). Appeals from county board of equalization.

In any appeal taken to the board of tax appeals or the district court pursuant to this section, the burden of proof shall fall upon the party seeking affirmative relief to establish that the valuation from which the appeal is taken is erroneous, or that the board of equalization erred in its decision regarding a claim that certain property is exempt from taxation, the value thereof, or any other relief sought before the board of equalization. *A preponderance of the evidence shall suffice to sustain the burden of proof.* The burden of proof shall fall upon the party seeking affirmative relief and the burden of going forward with the evidence shall shift as in other civil litigation. The board of tax appeals or the district court shall render its decision in writing, including therein a concise statement of the facts found by the court and the conclusions of law reached by the court. The board of tax appeals or the court may affirm, reverse, modify or remand any order of the board of equalization, and shall grant other relief, invoke such other remedies, and issue such orders in accordance with its decision, as appropriate. *(Emphasis added.)*

Although the Board sympathizes with the conditions portrayed by Appellant, it finds Appellant has not presented substantial evidence to support a reduction, or that error exists in the current assessment. Therefore, this Board finds for Elmore County and will affirm the decision of the Board of Equalization.

#### FINAL ORDER

In accordance with the foregoing Final Decision, IT IS ORDERED that the decision of the Elmore County Board of Equalization concerning the subject parcel be, and the same

hereby is affirmed.

DATED this 9<sup>th</sup> day of April, 2007.